



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

April 12, 2006

The Honorable Patrick R. Johnson  
of the Circuit Court  
Chief Judge  
County of Tazewell General District Court  
P. O. Box 654  
Grundy, VA 24614

The Honorable Michael L. Moore, Chief Judge  
Magistrate Supervising Authority  
Twenty-ninth Judicial District  
P. O. Box 435  
Lebanon, VA 24266

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Tazewell General District Court and the associated magistrates from the Twenty-ninth Judicial District for the period October 1, 2004 through December 31, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Clerk and with the Chief Magistrate and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Jack S. Hurley, Jr., Judge  
Connie S. Comer, Clerk  
Edward A. Matney, Chief Magistrate  
Paul Delosh, Director of Technical Assistance  
Supreme Court of Virginia